



MEMORANDUM

Agenda Item No. 15(A)(1)

TO: Honorable Chairman Joe A. Martinez, and
Members, Board of County Commissioners

DATE: November 20, 2012

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

SUBJECT: Resolution waiving the requirement
for annual application and income
statement for additional Homestead
Exemptions for certain persons 65
and older pursuant to Florida Statute
196.075 if there has been no change
in eligibility for exemption

Christopher Agrippa, Division Chief
Clerk of the Board Division

A handwritten signature in black ink, appearing to read "Chris Agrippa", written over a horizontal line.

Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the November 20, 2012, Board of County Commissioners' agenda, is a proposed resolution waiving the requirement for annual application and income statement for additional Homestead Exemptions for certain persons 65 and older pursuant to Florida Statute 196.075 if there has been no change in eligibility for exemption.

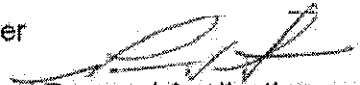
CA/fcd
Attachment

Memorandum



Date: November 20, 2012

To: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

From: Honorable Pedro J. Garcia, Property Appraiser 

Subject: Resolution Waiving the Requirement for Annual Renewal Application and Income Statement for Additional Homestead Exemptions for Certain Persons 65 Years and Older

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) waive the requirement for an annual renewal application and income statements for additional Homestead Exemption for certain persons 65 years and older after the initial application is made and granted.

SCOPE

The annual renewal application and income statement waiver for additional Homestead Exemption will benefit eligible property owners countywide and shall apply to the 2013 assessment roll and the assessment roll of each year thereafter until rescinded by the Board.

FISCAL IMPACT/FUNDING SOURCE

There is no fiscal impact.

TRACK RECORD/MONITOR

Section 196.075 of the Florida Statutes requires an annual application, annual income statements and certain additional proof of income including tax returns (income statements) to be submitted to the Property Appraiser's Office (PA) to maintain eligibility for the additional Homestead Exemption. Waiving the requirement would make the exemption renew automatically similarly to other exemptions which do not currently require renewal applications or income statements. Section 196.075 (9) of the Florida Statutes includes language that affords reasonable course of action for the PA to recover the additional exemption should this exemption be improperly claimed under automatic renewal.

BACKGROUND

Pursuant to Section 196.011(9)(a) of the Florida Statutes, a county may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual application and income statement be made for the renewal of the exemption provided in Section 196.075.

Therefore, it is recommended that the Board adopt the attached resolution waiving the requirement for annual renewal application and income statements for additional Homestead Exemption for certain persons 65 years and older after the initial application is made and granted.

Attachment

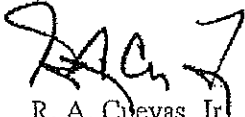


MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: November 20, 2012

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 15(A)(1)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☒ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous____) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 15(A)(1)

11-20-12

RESOLUTION NO. _____

RESOLUTION WAIVING THE REQUIREMENT FOR ANNUAL APPLICATION AND INCOME STATEMENT FOR ADDITIONAL HOMESTEAD EXEMPTIONS FOR CERTAIN PERSONS 65 AND OLDER PURSUANT TO FLORIDA STATUTE 196.075 IF THERE HAS BEEN NO CHANGE IN ELIGIBILITY FOR EXEMPTION

WHEREAS, pursuant to section 196.075 of the Florida Statutes, a county or municipality may authorize an additional exemption of up to \$50,000 for the homestead of certain persons 65 and older who meet a certain maximum household income threshold; and

WHEREAS, this Board has previously approved a \$50,000 additional exemption for qualified applicants from County-levied taxes pursuant to section 196.075; and

WHEREAS, section 196.075 requires an annual application and annual income statements and certain additional proof of income including tax returns ("Income Statement") to be submitted to the property appraiser to maintain eligibility for these exemptions; and

WHEREAS, pursuant to section 196.011(9)(a) of the Florida Statutes, a county may, upon the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual renewal application or Income Statement be made for the renewal of the exemptions provided in section 196.075; and

WHEREAS, the Miami-Dade County Office of the Property Appraiser ("Property Appraiser") has requested this Board to waive the requirement for an annual renewal application or Income Statement provided for in section 196.075 of the Florida Statutes; and

WHEREAS, waiving the requirement for an annual application or Income Statement for entitlement to these exemptions would make these exemptions renew automatically similarly to other exemptions which do not currently require renewal applications or statements; and

WHEREAS, this Board is required to consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application and Income Statement requirement; and

WHEREAS, the requirement that property owners receiving these automatically-renewed exemptions notify the Property Appraiser promptly whenever the property loses its eligibility for the exemption, together with the Property Appraiser's ability to lien a property retroactively for 10 years with penalties and interest if such an exemption is wrongfully obtained or carried over, limit the possibility and consequences of fraudulent exemptions; and

WHEREAS, section 196.075 of the Florida Statutes also allows the Property Appraiser to randomly audit exempt properties to ensure compliance with the statutory requirements and mitigate the instances of fraud,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board adopts the foregoing recitals, and:

Section 1. After an initial application for exemption has been made and the exemption granted pursuant to section 196.075, the requirement that an annual renewal application or Income Statement be submitted to the Property Appraiser for exemption of property within the County is hereby waived, except as provided below.

Section 2. Timely annual application together with required Income Statement for exemption shall be required whenever property exempted on the assessment roll of the

immediately preceding tax year is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property, as provided in section 196.011(9)(a). This resolution shall become effective immediately and shall apply to the 2013 assessment roll and to the assessment roll of each year thereafter until this resolution is rescinded by the Board of County Commissioners.

Section 3. This Board urges the Property Appraiser to mail an annual renewal notice to any property to which the waiver in this Resolution is applied providing the property owner(s) with information regarding the exemptions currently being applied to their property and the potential consequences of an improperly renewed exemption.

The foregoing resolution was offered by Commissioner _____ , who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Lynda Bell
Esteban L. Bovo, Jr.	Jose "Pepe" Diaz
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	


The Chairperson thereupon declared the resolution duly passed and adopted this 20th day of November, 2012. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

 for

Jorge Martinez-Esteve